UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK

CASE NO. 09-36407 CGM

IN RE: JOSEPH E. NICKS

ssn: ***-**-7984

AFFIDAVIT OF SERVICE

IN RE: YVONNE NICKS ssn: ***-**-6165

Debtor.

STATE OF NEW YORK) S.S: COUNTY OF NEW YORK)

MATTHEW LEVY, being duly sworn, deposes and says:

Deponent is not a party to the action, is over 18 years of age, and resides in New York, New York.

On **SEPTEMBER 2, 2009**, deponent served the within **SCHOOL TAX COLLECTOR PROOF OF CLAIM** on:

U.S DEPARTMENT OF JUSTICE OFFICE OF THE U.S. TRUSTEE SOUTHERN DISTRICT OF NEW YORK 33 WHITEHALL STREET, 21ST FLOOR NEW YORK, NY 10004

JEFFREY L. SAPIR 399 KNOLLWOOD ROAD, SUITE 102 WHITE PLAINS, NY 10603

SCHOOL TAX COLLECTOR P.O. BOX 979 ALBANY, NY 11201

by depositing one true copy there in a post-paid wrapper, depository under the exclusive care and custody of the United States Postal Service within the State of New York.

Sworn to before me this 2nd day of SEPTEMBER 2009

MATTHEW LEVY

David B. Shaev

Notary Public, State of New York

No. 02SH4733813

Qualified in Nassau County

Commission Expires June 30, 2010